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BEFORE THE ARIZONA CORPORATION COMMISSION

Arizona Corporation Commission

COMMISSIONERS

DOCKETED

LEA MÁRQUEZ PETERSON - Chairwoman
SANDRA D. KENNEDY
JUSTIN OLSON
ANNA TOVAR
JIM O'CONNOR

MAY 5 2021

DOCKETED BY
ls

In the matter of

Jerry L. Guttman (CRD# 1078383),

Jerry L. Guttman, as Trustee of the Guttman
Family Trust, DTD 12/04/2000

Serenity Cemeteries II, LLC, an Arizona
limited liability company,

Serenity Cemeteries IV, LLC, an Arizona
limited liability company,

Serenity Cemeteries VI, LLC, an Arizona
limited liability company,

Serenity VII, LLC, an Arizona limited
liability company,

Champion Entertainment Group, LLC, an
Arizona limited liability company,

Respondents.

DOCKET NO. S-21083A-19-0241

DECISION NO. 77980

**ORDER TO CEASE AND DESIST, ORDER
FOR RESTITUTION, ORDER OF
REVOCATION, ORDER FOR
ADMINISTRATIVE PENALTIES, AND
CONSENT TO SAME**

Jerry L. Guttman, both individually and as Trustee of the Guttman Family Trust, DTD 12/04/2000, Serenity Cemeteries II LLC, Serenity Cemeteries IV LLC, Serenity Cemeteries VI LLC, Serenity VII LLC, and Champion Entertainment Group LLC ("Respondents") elect to permanently waive any right to a hearing and appeal under Articles 11 and 12 of the Securities Act of Arizona, A.R.S. § 44-1801 *et seq.* ("Securities Act") with respect to this Order To Cease And Desist, Order for Restitution, Order of Revocation, Order for Administrative Penalties, and Consent to Same ("Order"). Respondents admit the jurisdiction of the Arizona Corporation Commission

1 (“Commission”); neither admit nor deny the Findings of Fact and Conclusions of Law contained in
2 this Order; and consent to the entry of this Order by the Commission.

3 **I.**

4 **FINDINGS OF FACT**

5 1. At all relevant times, Respondent Jerry L. Guttman (“Guttman”) was a resident of
6 Arizona.

7 2. Guttman was registered with the Commission as a salesman in association with United
8 Planners’ Financial Services of America (“United”) from on or about November 1, 2001, until
9 October 3, 2017.

10 3. At all relevant times, United has been registered with the Commission as a securities
11 dealer.

12 4. On November 1, 2001, Guttman became registered with the Financial Industry
13 Regulatory Authority (“FINRA”) as an investment company products/variable contracts
14 representative in association with United.

15 5. On January 8, 2009, Guttman also became registered as an investment company
16 products/variable contracts principal with United.

17 6. Serenity Cemeteries II, LLC (“Serenity II”) is a manager-managed Arizona limited
18 liability company organized on or around February 14, 2007.

19 7. Serenity Cemeteries IV, LLC (“Serenity IV”) is a manager-managed Arizona limited
20 liability company organized on or around August 28, 2008.

21 8. Serenity Cemeteries VI, LLC (“Serenity VI”) is a manager-managed Arizona limited
22 liability company organized on or around July 22, 2009.

23 9. Serenity VII, LLC (“Serenity VII”) is a manager-managed Arizona limited liability
24 company organized on or around February 3, 2012.

25 10. Champion Entertainment Group, LLC (“Champion”) is a manager-managed Arizona
26 limited liability company organized on or around April 2, 2014.

1 11. Lori Guttman was at all relevant times the spouse of Guttman. Respondent Spouse is
2 joined in this action under A.R.S. §44-2031(C).

3 12. At all relevant times, Guttman was acting for his own benefit and on behalf of and for
4 the benefit of the marital community.

5 13. Lori Guttman died on January 23, 2021.

6 14. Upon stipulation, the Commission amended the caption to replace Lori Guttman with
7 Jerry L. Guttman as Trustee of the Guttman Family Trust, DTD 12/04/2000.

8 15. From on or around May 2007 to May 2011, Guttman and Serenity II sold membership
9 interests in Serenity II to four investors, most of whom were Arizona residents, in exchange for
10 \$400,000, of which \$65,928 has been repaid.

11 16. From on or around March 24, 2009, to June 4, 2009, Guttman and Serenity IV sold
12 membership interests in Serenity IV to five investors, most of whom were Arizona residents, in
13 exchange for \$775,000, of which \$575,941 has been repaid.

14 17. From on or around October 14, 2011, to April 1, 2015, Guttman and Serenity VI sold
15 membership interests in Serenity VI to sixteen investors, most of whom were Arizona residents, in
16 exchange for \$2,687,500, of which \$1,678,374 has been repaid.

17 18. From on or around January 14, 2013, to March 15, 2013, Guttman and Serenity VII
18 sold membership interests in Serenity VII to nine investors, most of whom were Arizona residents,
19 in exchange for \$700,000, of which \$366,136 has been repaid.

20 19. From on or around September 16, 2015, to March 31, 2017, Guttman and Champion
21 sold membership interests in Champion to six investors, all of whom were Arizona residents, in
22 exchange for \$621,000, of which \$321,000 has been repaid.

23 20. At all relevant times, Guttman was a manager of Serenity II, Serenity IV, Serenity VI,
24 Serenity VII, and Champion.

25 21. Pursuant to the terms of the respective operating agreements, the investors in Serenity
26 II, Serenity IV, Serenity VI, Serenity VII, and Champion ("Investors") had no power to act for or

1 bind the companies in which they invested. The managers of the companies were vested with
2 complete authority, power, and discretion regarding the operation of the companies' business.

3 22. Pursuant to the respective operating agreements, the Investors were to share in the
4 profits, losses, and distributions of the companies according to their membership interest percentage.

5 23. None of the foregoing investments sold by Respondents were registered with the
6 Commission.

7 24. None of the foregoing securities transactions were recorded on the records of United,
8 with whom Guttman was registered at the time of the transactions.

9 25. On or around September 20, 2017, United discharged Guttman after determining that
10 he had offered an unapproved product to the public and clients of the firm.

11 26. On November 15, 2017, Guttman submitted a Letter of Acceptance, Waiver, and
12 Consent ("AWC") to FINRA in connection with Disciplinary Proceeding No. 201755800301.

13 27. Pursuant to the AWC, Guttman consented to findings that between September 2008
14 and May 2017, he sold more than \$7,000,000 worth of membership interests in at least six different
15 limited liability companies to thirty-one United customers and seven non-customers without first
16 disclosing the sales to United, in violation of FINRA rules.

17 28. Pursuant to the AWC, Guttman consented to a bar in all capacities, effective upon
18 acceptance of the AWC by FINRA.

19 29. On November 15, 2017, FINRA accepted the AWC, effectively revoking Guttman's
20 registrations with FINRA.

21 **II.**

22 **CONCLUSIONS OF LAW**

23 30. The Commission has jurisdiction over this matter pursuant to Article XV of the
24 Arizona Constitution and the Securities Act.

25 31. Respondents offered or sold securities within or from Arizona, within the meaning of
26 A.R.S. §§ 44-1801(16), 44-1801(22), and 44-1801(27).

1 32. Respondents violated A.R.S. § 44-1841 by offering or selling securities that were
2 neither registered nor exempt from registration.

3 33. Respondents Serenity II, Serenity IV, Serenity VI, Serenity VII, and Champion
4 violated A.R.S. § 44-1842 by offering or selling securities while neither registered as a dealer or
5 salesman nor exempt from registration.

6 34. Pursuant to A.A.C. R14-4-130(A)(17), Guttman engaged in dishonest or unethical
7 practices in the securities industry within the meaning of A.R.S. § 44-1962(A)(10) by, while
8 registered as a salesman, effecting securities transactions which have not been recorded on the
9 records of the dealer with whom such salesman is registered at the time of the transaction within the
10 meaning of A.A.C. R14-4-130(A)(17).

11 35. Guttman's conduct subjects Guttman to an order of revocation pursuant to A.R.S.
12 §§ 44-1962(A)(2), 44-1962(A)(8), and 44-1962(A)(10).

13 36. Respondents' conduct is grounds for a cease and desist order pursuant to A.R.S. § 44-
14 2032.

15 37. Respondents' conduct is grounds for an order of restitution pursuant to A.R.S. §§ 44-
16 2032 and 44-1962.

17 38. Respondents' conduct is grounds for administrative penalties under A.R.S. §§ 44-
18 2036 and 44-1962.

19 39. Guttman acted for his own benefit and on behalf of and for the benefit of the marital
20 community and this order of restitution and administrative penalties is a debt of the community.

21 **III.**

22 **ORDER**

23 THEREFORE, on the basis of the Findings of Fact, Conclusions of Law, and Respondents'
24 consent to the entry of this Order, attached and incorporated by reference, the Commission finds that
25 the following relief is appropriate, in the public interest, and necessary for the protection of investors:
26

1 IT IS ORDERED, pursuant to A.R.S. §§ 44-1962 and 44-2032, that Respondents, and any of
2 Respondents' agents, employees, successors and assigns, permanently cease and desist from
3 violating the Securities Act.

4 IT IS FURTHER ORDERED that Respondents comply with the attached Consent to Entry
5 of Order.

6 IT IS FURTHER ORDERED, pursuant to A.R.S. §§ 44-2032 and 44-1962, that Guttman, as
7 his sole and separate obligation, and as Trustee of the Guttman Family Trust shall, jointly and
8 severally with Serenity II, pay restitution to the Commission in the principal amount of \$334,072 as
9 a result of the conduct set forth in the Findings of Fact and Conclusions of Law. Payment shall be
10 made to the "State of Arizona" to be placed in an interest-bearing account controlled by the
11 Commission.

12 IT IS FURTHER ORDERED, pursuant to A.R.S. §§ 44-2032 and 44-1962, that Guttman, as
13 his sole and separate obligation, and as Trustee of the Guttman Family Trust shall, jointly and
14 severally with Serenity IV, pay restitution to the Commission in the principal amount of \$199,059 as
15 a result of the conduct set forth in the Findings of Fact and Conclusions of Law. Payment shall be
16 made to the "State of Arizona" to be placed in an interest-bearing account controlled by the
17 Commission.

18 IT IS FURTHER ORDERED, pursuant to A.R.S. §§ 44-2032 and 44-1962, that Guttman, as
19 his sole and separate obligation, and as Trustee of the Guttman Family Trust shall, jointly and
20 severally with Serenity VI, pay restitution to the Commission in the principal amount of \$1,009,126
21 as a result of the conduct set forth in the Findings of Fact and Conclusions of Law. Payment shall be
22 made to the "State of Arizona" to be placed in an interest-bearing account controlled by the
23 Commission.

24 IT IS FURTHER ORDERED, pursuant to A.R.S. §§ 44-2032 and 44-1962, that Guttman, as
25 his sole and separate obligation, and as Trustee of the Guttman Family Trust shall, jointly and
26 severally with Serenity VII, pay restitution to the Commission in the principal amount of \$333,864

1 as a result of the conduct set forth in the Findings of Fact and Conclusions of Law. Payment shall be
2 made to the "State of Arizona" to be placed in an interest-bearing account controlled by the
3 Commission.

4 IT IS FURTHER ORDERED, pursuant to A.R.S. §§ 44-2032 and 44-1962, that Guttman, as
5 his sole and separate obligation, and as Trustee of the Guttman Family Trust shall, jointly and
6 severally with Champion, pay restitution to the Commission in the principal amount of \$300,000 as
7 a result of the conduct set forth in the Findings of Fact and Conclusions of Law. Payment shall be
8 made to the "State of Arizona" to be placed in an interest-bearing account controlled by the
9 Commission.

10 IT IS FURTHER ORDERED that any restitution ordered in the preceding paragraphs that
11 remains unpaid as of six months from the date of this Order will accrue interest at the statutory rate.

12 In the event Respondents do not satisfy all of their restitution obligations by direct payments
13 to the investors or otherwise address any restitution issues as directed in this Order or to the
14 Commission's satisfaction, Respondents' restitution obligations under this Order shall be reduced in
15 an amount equal to all direct payments to investors. The Commission shall then disburse any funds
16 it collects on a pro-rata basis to investors shown on the records of the Commission. Any restitution
17 funds that the Commission cannot disburse because an investor refuses to accept such payment, or
18 any restitution funds that cannot be disbursed to an investor because the investor is deceased shall be
19 disbursed on a pro-rata basis to the remaining investors shown on the records of the Commission.
20 Any funds that the Commission determines it is unable to or cannot feasibly disburse shall be
21 transferred to the general fund of the state of Arizona.

22 IT IS FURTHER ORDERED, pursuant to A.R.S. §§ 44-2036 and 44-1962, that Guttman, as
23 his sole and separate obligation, and as Trustee of the Guttman Family Trust shall, jointly and
24 severally with Serenity II, pay an administrative penalty in the amount of \$7,000 as a result of the
25 conduct set forth in the Findings of Fact and Conclusions of Law. Payment shall be made to the
26 "State of Arizona." If the restitution obligation owed by Serenity II is satisfied within six months

1 from the date of this Order, the penalty shall be reduced to \$3,500, effective on the date of
2 satisfaction.

3 IT IS FURTHER ORDERED, pursuant to A.R.S. §§ 44-2036 and 44-1962, that Guttman, as
4 his sole and separate obligation, and as Trustee of the Guttman Family Trust shall, jointly and
5 severally with Serenity IV, pay an administrative penalty in the amount of \$14,000 as a result of the
6 conduct set forth in the Findings of Fact and Conclusions of Law. Payment shall be made to the
7 "State of Arizona." If the restitution obligation owed by Serenity IV is satisfied within six months
8 from the date of this Order, the penalty shall be reduced to \$7,000, effective on the date of
9 satisfaction.

10 IT IS FURTHER ORDERED, pursuant to A.R.S. §§ 44-2036 and 44-1962, that Guttman, as
11 his sole and separate obligation, and as Trustee of the Guttman Family Trust shall, jointly and
12 severally with Serenity VI, pay an administrative penalty in the amount of \$39,000 as a result of the
13 conduct set forth in the Findings of Fact and Conclusions of Law. Payment shall be made to the
14 "State of Arizona." If the restitution obligation owed by Serenity VI is satisfied within six months
15 from the date of this Order, the penalty shall be reduced to \$19,500, effective on the date of
16 satisfaction.

17 IT IS FURTHER ORDERED, pursuant to A.R.S. §§ 44-2036 and 44-1962, that Guttman, as
18 his sole and separate obligation, and as Trustee of the Guttman Family Trust shall, jointly and
19 severally with Serenity VII, pay an administrative penalty in the amount of \$13,000 as a result of the
20 conduct set forth in the Findings of Fact and Conclusions of Law. Payment shall be made to the
21 "State of Arizona." If the restitution obligation owed by Serenity VII is satisfied within six months
22 from the date of this Order, the penalty shall be reduced to \$6,500, effective on the date of
23 satisfaction.

24 IT IS FURTHER ORDERED, pursuant to A.R.S. §§ 44-2036 and 44-1962, that Guttman, as
25 his sole and separate obligation, and as Trustee of the Guttman Family Trust shall, jointly and
26 severally with Champion, pay an administrative penalty in the amount of \$2,000 as a result of the

1 conduct set forth in the Findings of Fact and Conclusions of Law. Payment shall be made to the
2 "State of Arizona." If the restitution obligation owed by Champion is satisfied within six months
3 from the date of this Order, the penalty shall be reduced to \$1,000, effective on the date of
4 satisfaction.

5 IT IS FURTHER ORDERED that any administrative penalties ordered in the preceding
6 paragraphs that remain unpaid as of six months from the date of this Order will accrue interest as
7 permitted by law.

8 IT IS FURTHER ORDERED that Respondents shall pay the restitution and administrative
9 penalties ordered herein no later than six months from the date of this Order. The Commission shall
10 not seek to file or enforce this Order in Maricopa County Superior Court or elsewhere until at least
11 six months and one day after it is entered, unless a Respondent is in default.

12 For purposes of this Order, a bankruptcy filing by Respondents shall be an act of default. If
13 Respondents do not comply with this Order, any outstanding balance may be deemed in default and
14 shall be immediately due and payable.

15 IT IS FURTHER ORDERED that payments received by the state of Arizona shall first be
16 applied to the restitution obligation. Upon payment in full of the restitution obligation, payments
17 shall be applied to the penalty obligation.

18 IT IS FURTHER ORDERED, pursuant to A.R.S. § 44-1962, that Guttman's securities
19 salesman registration is revoked.

20 IT IS FURTHER ORDERED, that if Respondents fail to comply with this order, the
21 Commission may bring further legal proceedings against Respondents, including application to the
22 superior court for an order of contempt.

23 / / /

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26 / / /

1 IT IS FURTHER ORDERED that this Order shall become effective immediately.

2 BY ORDER OF THE ARIZONA CORPORATION COMMISSION

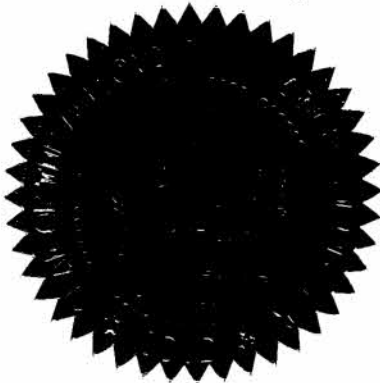
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4 
5 CHAIRWOMAN MARQUEZ PETERSON

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7 COMMISSIONER KENNEDY

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9 COMMISSIONER OLSON

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11 COMMISSIONER TOVAR

12 
13 COMMISSIONER O'CONNOR



14 IN WITNESS WHEREOF, I, MATTHEW J. NEUBERT,
15 Executive Director of the Arizona Corporation Commission,
16 have hereunto set my hand and caused the official seal of the
17 Commission to be affixed at the Capitol, in the City of Phoenix,
18 this 5 day of May, 2021.

19 
20 MATTHEW J. NEUBERT
21 EXECUTIVE DIRECTOR

22
23 DISSENT

24
25 DISSENT

26 This document is available in alternative formats by contacting Carolyn D. Buck, ADA
Coordinator, voice phone number (602) 542-3931, e-mail cdbuck@azcc.gov.

(CAN)

CONSENT TO ENTRY OF ORDER

1
2 1. Respondents admit the jurisdiction of the Commission over the subject matter of this
3 proceeding. Respondents acknowledge that Respondents have been fully advised of Respondents'
4 right to a hearing to present evidence and call witnesses and Respondents knowingly and voluntarily
5 waive any and all rights to a hearing before the Commission and all other rights otherwise available
6 under Article 11 of the Securities Act and Title 14 of the Arizona Administrative Code. Respondents
7 acknowledge that this Order to Cease and Desist, Order for Restitution, Order of Revocation, Order
8 for Administrative Penalties, and Consent to Same ("Order") constitutes a valid final order of the
9 Commission.

10 2. Respondents knowingly and voluntarily waive any right under Article 12 of the
11 Securities Act to judicial review by any court by way of suit, appeal, or extraordinary relief resulting
12 from the entry of this Order.

13 3. Respondents acknowledge and agree that this Order is entered into freely and
14 voluntarily and that no promise was made or coercion used to induce such entry.

15 4. All Respondents have been represented by an attorney in this matter, have reviewed
16 this order with their attorney, Alan Baskin of Baskin PLC, and understand all terms it contains.
17 Respondents acknowledge that their attorney has apprised them of their rights regarding any conflicts
18 of interest arising from dual representation. Respondents acknowledge that they have each given
19 their informed consent to such representation.

20 5. Respondents neither admit nor deny the Findings of Fact and Conclusions of Law
21 contained in this Order. Respondents agree that they shall not contest the validity of the Findings of
22 Fact and Conclusions of Law contained in this Order in any present or future proceeding in which
23 the Commission is a party.

24 6. Respondents further agree that they shall not deny or contest the Findings of Fact and
25 Conclusions of Law contained in this Order in any present or future: (a) bankruptcy proceeding, or
26 (b) non-criminal proceeding in which the Commission is a party (collectively, "proceeding(s)").

1 Respondents further agree that in any such proceedings, the Findings of Fact and Conclusions of
2 Law contained in this Order may be taken as true and correct and that this Order shall collaterally
3 estop them from re-litigating with the Commission or any other state agency, in any forum, the
4 accuracy of the Findings of Fact and Conclusions of Law contained in this Order. In the event
5 Respondents pursue bankruptcy protection in the future, they further agree that in such bankruptcy
6 proceeding, pursuant to 11 U.S.C. § 523(a)(19), the following circumstances exist:

7 A. The obligations incurred as a result of this Order are a result of the conduct set forth
8 in the Findings of Fact and Conclusions of Law in the Order and are for the violation of Arizona
9 state securities laws, pursuant to 11 U.S.C. § 523(a)(19)(A)(i);

10 B. This Order constitutes a judgment, order, consent order, or decree entered in a state
11 proceeding pursuant to 11 U.S.C. § 523(a)(19)(B)(i), a settlement agreement entered into by Guttman
12 and Respondent Spouse pursuant to 11 U.S.C. § 523(a)(19)(B)(ii), and a court order for damages,
13 fine, penalty, citation, restitution payment, disgorgement payment, attorney fee, cost or other
14 payment owed by Guttman pursuant to 11 U.S.C. § 523(a)(19)(B)(iii).

15 7. By consenting to the entry of this Order, Respondents agree not to take any action or
16 to make, or permit to be made, any public statement denying, directly or indirectly, any Finding of
17 Fact or Conclusion of Law in this Order or creating the impression that this Order is without factual
18 basis. Other than as provided in paragraphs 56, this paragraph this does not prohibit Respondents
19 from making any factual claim or asserting any legal defense in any proceeding to which the
20 Commission is not a party.

21 8. While this Order settles this administrative matter between Respondents and the
22 Commission, Respondents understand that this Order does not preclude the Commission from
23 instituting other administrative or civil proceedings based on conduct not addressed by this Order.

24 9. Respondents understand that this Order does not preclude the Commission from
25 referring this matter to any governmental agency for administrative, civil, or criminal proceedings
26 that may be related to the matters addressed by this Order.

1 10. Respondents understand that this Order does not preclude any other agency or officer
2 of the state of Arizona or its subdivisions from instituting administrative, civil, or criminal
3 proceedings that may be related to matters addressed by this Order.

4 11. Respondents agree not to apply to the state of Arizona for registration as a securities
5 dealer or salesman or for licensure as an investment adviser or investment adviser representative until
6 such time as all restitution and penalties under this Order are paid in full.

7 12. Respondents agree not to exercise any control over any entity that offers or sells
8 securities or provides investment advisory services within or from Arizona in violation of the
9 Securities Act of Arizona or the Investment Management Act of Arizona until and after all restitution
10 and penalties under this Order are paid in full.

11 13. Respondents consent to the entry of this Order and agree to be fully bound by its terms
12 and conditions.

13 14. Respondents acknowledge and understand that if they fail to comply with the
14 provisions of the order and this consent, the Commission may bring further legal proceedings against
15 them, including application to the superior court for an order of contempt.


16 15. Respondents understand that default shall render them liable to the Commission for
17 its costs of collection, including reasonable attorneys' fees and interest at the maximum legal rate.

18 16. Respondents agree and understand that if they fail to make any payment as required
19 in the Order, any outstanding balance shall be in default and shall be immediately due and payable
20 without notice or demand. Respondents agree and understand that acceptance of any partial or late
21 payment by the Commission is not a waiver of default by the Commission.

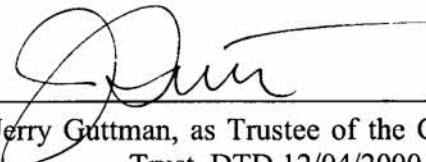
22 17. Guttman represents that he is a manager of Serenity IV, Serenity VI, Serenity VII, and
23 Champion, and has been authorized by Serenity IV, Serenity VI, Serenity VII, and Champion to enter
24 into this Order for and on behalf of such entities.

25 18. Guttman represents that he is the Trustee of the Guttman Family Trust, DTD
26 12/04/2000, and is authorized to enter into this Order for and on its behalf.

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Jerry L. Guttman



Jerry Guttman, as Trustee of the Guttman Family
Trust, DTD 12/04/2000,

STATE OF ARIZONA)
) ss
County of)

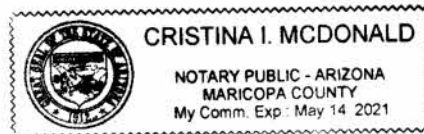
SUBSCRIBED AND SWORN TO BEFORE me this 22nd day of March, 2021.



NOTARY PUBLIC

My commission expires:

May 14, 2021



Serenity Cemeteries II, LLC

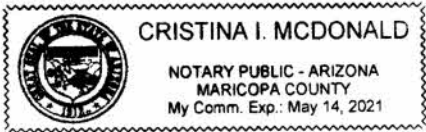
By: [Signature]
Its: Manager

STATE OF ARIZONA)
) ss
County of)

SUBSCRIBED AND SWORN TO BEFORE me this 22nd day of March, 2021.

[Signature]
NOTARY PUBLIC

My commission expires:
May 14, 2021



Serenity Cemeteries IV, LLC

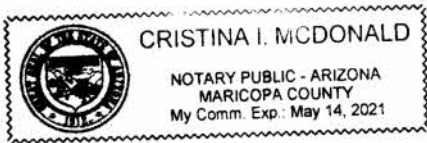
By: [Signature]
Its: Manager

STATE OF ARIZONA)
) ss
County of)

SUBSCRIBED AND SWORN TO BEFORE me this 22nd day of March, 2021.

[Signature]
NOTARY PUBLIC

My commission expires:
May 14, 2021



Serenity Cemeteries VI, LLC

By: [Signature]


Its: Manager

STATE OF ARIZONA)
) ss
County of)

SUBSCRIBED AND SWORN TO BEFORE me this 22nd day of March, 2021.

My commission expires:

May 14, 2021

[Signature]
NOTARY PUBLIC
CRISTINA I. MCDONALD
 NOTARY PUBLIC - ARIZONA
MARICOPA COUNTY
My Comm. Exp.: May 14, 2021

Serenity Cemeteries VII, LLC

By: [Signature]


Its: Manager

STATE OF ARIZONA)
) ss
County of)

SUBSCRIBED AND SWORN TO BEFORE me this 22nd day of March, 2021.

My commission expires:

May 14, 2021

[Signature]
NOTARY PUBLIC
CRISTINA I. MCDONALD
 NOTARY PUBLIC - ARIZONA
MARICOPA COUNTY
My Comm. Exp.: May 14, 2021

Champion Entertainment Group, LLC

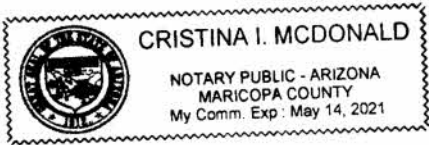
By: [Signature]
Its: Manager

STATE OF ARIZONA)
) ss
County of)

SUBSCRIBED AND SWORN TO BEFORE me this 22nd day of March, 2021.

[Signature]
NOTARY PUBLIC

My commission expires:
May 14, 2021



1 SERVICE LIST FOR: Jerry L. Guttman et al.

2
3 Alan Baskin
4 Baskin PLC
5 6263 N. Scottsdale Road
6 Suite 340
7 Scottsdale AZ 85250
8 *Attorney for Respondents*
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